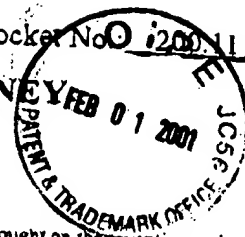


DECLARATION AND POWER OF ATTORNEY

Docket No. 02001116US



As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:
CONTROLLED RELEASE HYDROCODONE FORMULATIONS
 the specification of which

— is attached hereto
 — was filed on _____ as Application Serial No. _____ and
 — was amended on _____ (if applicable).
 X I hereby authorize and request our attorney, Davidson, Davidson & Kappel, LLC, of 485 Seventh Avenue, New York, New York 10018 to
 insert here in parentheses (Application number 01/002,283, filed October 30, 2000) the filing date
 and application number of said application when known.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any
 amendment referred to above.

I acknowledge the duty to disclose all information which is known to me to be material to the patentability of this application as defined in Title 37,
 Code of Federal Regulations, § 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, § 119 of any foreign and/or provisional application(s) for patent or
 inventor's certificate listed below and have also identified below any foreign and/or provisional application for patent or inventor's certificate having a
 filing date before that of the application on which priority is claimed.

PRIOR APPLICATION(S)

(Number)	U.S.A. (Country)	29 / 10 / 1999 (Day/Month/Year Filed)	Priority claimed X Yes No
60/162,541			
(Number)	(Country)	(Day/Month/Year Filed)	Yes No

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below and, insofar as the subject matter
 of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35,
 United States Code, § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which
 occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial Number)	(Filing Date)	(Status) (patented, pending, abandoned)
(Application Serial Number)	(Filing Date)	(Status) (patented, pending, abandoned)

And I hereby appoint Clifford M. Davidson, Registration No. 32,728, Leslye B. Davidson, Registration No. 38,854, Cary S. Kappel, Registration
 No. 36,561, William C. Gehris, Registration No. 38,156, Morey B. Wildes, Registration No. 36,968, Robert J. Paradiso, Registration No. 41,240,
 Scott L. Appelbaum, Registration No. 41,587, Cynthia R. Moore, Registration No. 46,086, David Krasniuk, Registration No. 45,091, Salvatore J.
 Aratino, Registration No. 42,830, my attorneys, with full power of substitution and revocation, to prosecute this application and to transact all
 business in the Patent and Trademark Office connected therewith; correspondence address: DAVIDSON, DAVIDSON & KAPPEL, LLC, 485 Seventh
 Avenue, 14th Floor, New York, New York 10018; Telephone: (212) 736-1940; Fax: (212) 736-2427.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to
 be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or
 imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of
 the application or any patent issued thereon.

Full name of sole or first
 Inventor Benjamin OSHLACK

Inventor's signature Benjamin Oshlack
 Date Dec 20 2000
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 Inventor, if any John MASSELINK

Fourth Inventor's signature John Masselink
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 Residence (city) Old Tappan (state or country) New York
 Citizenship U.S.A.
 Post Office Address: 7 Windsor Place, Old Tappan, N.J. 07625
U.S.A.

Full name of joint

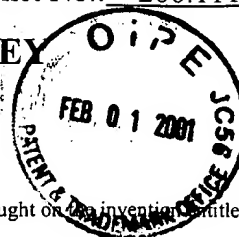
Inventor, if any Hua-Pin HUANG
 Second Inventor's signature Hua-Pin Huang
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Full name of joint

Inventor, if any Alfred P. TONELLI

Third Inventor's signature _____
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U.S.A.

DECLARATION AND POWER OF ATTORNEY



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My residence, post office address and citizenship are as stated below next to my name.

I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:
CONTROLLED RELEASE HYDROCODONE FORMULATIONS
 the specification of which

_____ is attached hereto
 _____ was filed on _____ as Application Serial No. _____ and
 _____ was amended on _____ (if applicable).
X I hereby authorize and request our attorney, Davidson, Davidson & Kappel, LLC, of 485 Seventh Avenue, New York, New York 10018 to
 insert here in parentheses (Application number 09/702,283, filed October 30, 2000) the filing date
 and application number of said application when known.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose all information which is known to me to be material to the patentability of this application as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign and/or provisional application(s) for patent or inventor's certificate listed below and have also identified below any foreign and/or provisional application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

PRIOR APPLICATION(S)	U.S.A.	29 / 10 / 1999	Priority claimed
(Number)	(Country)	(Day/Month/Year Filed)	Yes No
60/162,541			<u>X</u>
_____	_____	_____	Yes No

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

(Application Serial Number)	(Filing Date)	(Status) (patented, pending, abandoned)
_____	_____	_____
_____	_____	_____

And I hereby appoint Clifford M. Davidson, Registration No. 32,728, Leslye B. Davidson, Registration No. 38,854, Cary S. Kappel, Registration No. 36,561, William C. Gehris, Registration No. 38,156, Morey B. Wildes, Registration No. 36,968, Robert J. Paradiso, Registration No. 41,240, Scott L. Appelbaum, Registration No. 41,587, Cynthia R. Moore, Registration No. 46,086, David Knasiak, Registration No. 45,991, Salvatore J. Maiorino, Registration No. 42,830, my attorneys, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith; correspondence address: DAVIDSON, DAVIDSON & KAPPEL, LLC, 485 Seventh Avenue, 14th Floor, New York, New York 10018; Telephone: (212)736-1940; Fax: (212) 736-2427.

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Full name of sole or first
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Full name of joint
 Inventor, if any Hua-Pin HUANG

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Full name of joint
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